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AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the

application:

LISTING OF CLAIMS:

Claims 1-29 (canceled).

Claim 30 (new): A boundary acoustic wave device comprising:

a first medium layer;

a second medium layer stacked on the first medium layer;

an electrode disposed in an interface between the first medium layer and the

second medium layer, wherein boundary acoustic waves propagate along the interface

between the first and second medium layers; and

a sound absorbing layer disposed on at least one of external surfaces of at least

one of the first and second medium layers opposite to the interface so as to attenuate

spurious responses.

Claim 31 (new): The boundary acoustic wave device according to Claim 30,

wherein an acoustic velocity of transverse waves in the sound absorbing layer is lower

than an acoustic velocity of transverse waves in at least one of the first medium layer

and the second medium layer having the sound absorbing layer.

Claim 32 (new): The boundary acoustic wave device according to Claim 30, ...

wherein an acoustic velocity of longitudinal waves in the sound absorbing layer is lower

than an acoustic velocity of longitudinal waves in at least one of the first medium layer

and the second medium layer having the sound absorbing layer.

Claim 33 (new): The boundary acoustic wave device according to Claim 30,

wherein an acoustic velocity of transverse waves in the sound absorbing layer is in the

range of about 0.13 to about 1.23 times an acoustic velocity of transverse waves in at

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least one of the first medium layer and the second medium layer having the sound

absorbing layer.

Claim 34 (new): The boundary acoustic wave device according to Claim 30,

wherein an acoustic impedance of the sound absorbing layer is in the range of about

0.20 to about 5.30 times an acoustic impedance of at least one of the first medium layer

and the second medium layer having the sound absorbing layer.

Claim 35 (new): The boundary acoustic wave device according to Claim 30,

wherein the sound absorbing layer comprises the same type of material as at least one

of the first medium layer and the second medium layer.

Claim 36 (new): The boundary acoustic wave device according to Claim 30,

further comprising a low attenuation constant layer external to the sound absorbing

layer, the attenuation constant layer having a lower attenuation constant for acoustic

waves than the sound absorbing layer.

Claim 37 (new): The boundary acoustic wave device according to Claim 30,

wherein the sound absorbing layer comprises at least one material selected from the

group consisting of resin, glass, ceramic, and metal.

Claim 38 (new): The boundary acoustic wave device according to Claim 37.

wherein the sound absorbing layer comprises a resin including a filler.

Claim 39 (new): The boundary acoustic wave device according to Claim 30,

wherein the sound absorbing layer is arranged on the surface of at least one of the first

medium layer and the second medium layer so as to oppose a boundary acoustic wave

propagation path in the interface.

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Claim 40 (new): The boundary acoustic wave device according to Claim 30,

further comprising an electrically conductive layer on at least one surface of the sound

absorbing layer.

Claim 41 (new): The boundary acoustic wave device according to Claim 30,

further comprising a through-hole electrode passing through at least one of the first

medium layer and the second medium layer, the through-hole electrode being

electrically connected to the electrode disposed in the interface, and an external

electrode disposed on an external surface of the boundary acoustic wave device, the

external electrode being connected to the through-hole electrode.

Claim 42 (new): The boundary acoustic wave device according to Claim 41,

wherein the through-hole electrode is filled with an elastic material.

Claim 43 (new): The boundary acoustic wave device according to Claim 41,

wherein the through-hole electrode is separately provided in the first medium layer and

the second medium layer, and the through-hole electrode of the first medium layer and

the through-hole electrode of the second medium layer are discontinuous to each other.

Claim 44 (new): The boundary acoustic wave device according to Claim 30,

further comprising a wiring electrode provided on an external surface of the boundary

acoustic wave device, the wiring electrode being electrically connected to the electrode

disposed in the interface.

Claim 45 (new): The boundary acoustic wave device according to Claim 44,

further comprising a connection electrode connected to the electrode disposed in the

interface, wherein the boundary acoustic wave device includes steps on a side surface

intersecting the interface and the connection electrode is extended to the steps, and

wherein the wiring electrode is extended to the steps and connected to the connection

electrode at the steps.

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Claim 46 (new): The boundary acoustic wave device according to Claim 30,

further comprising a third material layer in at least one of regions between the first

medium layer and the second medium layer, on the outer surface of the first medium

layer, and on the outer surface of the second medium layer, and the third material layer

having a lower linear expansion coefficient in a direction that is substantially parallel to

the interface than the first and the second medium layer.

Claim 47 (new): The boundary acoustic wave device according to Claim 30,

further comprising a third material layer in at least one of regions between the first

medium layer and the second medium layer, on the outer surface of the first medium

layer, and on the outer surface of the second medium layer, and the third material layer

having a linear expansion coefficient in a direction that is substantially parallel to the

interface, with a sign opposite to that of the first and the second medium layer.

Claim 48 (new): The boundary acoustic wave device according to Claim 46,

further comprising a fourth material layer in at least one of regions between the first

medium layer and the second medium layer, on the outer surface of the first medium

layer, and on the outer surface of the second medium layer, and the fourth material

layer having a higher thermal conductivity than the first medium layer and the second

medium layer.

Claim 49 (new): The boundary acoustic wave device according to Claim 30,

further comprising an impedance matching circuit in the interface or on an outer surface

of the first or the second medium layer.

Claim 50 (new): The boundary acoustic wave device according to Claim 30,

wherein the second medium layer has a thickness of about 0.5λ or more and the sound

absorbing layer has a thickness of about 1.0λ or more.

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Claim 51 (new): The boundary acoustic wave device according to Claim 30,

wherein the sound absorbing layer has a multilayer structure.

Claim 52 (new): The boundary acoustic wave device according to Claim 51,

wherein the multilayer structure of the sound absorbing layer includes a plurality of

sound absorbing material layers, and a sound absorbing material layer closest to the

second medium layer has an acoustic characteristic impedance between the acoustic

impedances of the second medium layer and a sound absorbing material layer farther

away from the second medium layer.

Claim 53 (new): The boundary acoustic wave device according to Claim 30,

further comprising a mounting board bonded by a bump to a mounting surface of the

boundary acoustic wave device, the mounting board made of a material harder than the

first and second medium layers and the sound absorbing layer.

Claim 54 (new): The boundary acoustic wave device according to Claim 30,

further comprising a stress absorber arranged between the boundary acoustic wave

device and the mounting board.

Claim 55 (new): A method for manufacturing a boundary acoustic wave device,

comprising the steps of:

forming an electrode on a first medium layer;

forming a second medium layer so as to cover the electrode on the first medium

layer; and

forming a sound absorbing layer on at least one of external surfaces of at least

one of the first medium layer and the second medium layer opposite the interface

therebetween.

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Claim 56 (new): The method for manufacturing a boundary acoustic wave device

according to Claim 55, wherein the step of forming the sound absorbing layer includes

the step of removing gas contained in the sound absorbing layer.

Claim 57 (new): The method for manufacturing a boundary acoustic wave device

according to Claim 55, further comprising forming continuously connected boundary

acoustic wave devices, and dividing the continuously connected boundary acoustic

wave devices into individual boundary acoustic wave devices after the step of forming

the sound absorbing layer.

Claim 58 (new): The method for manufacturing a boundary acoustic wave device

according to Claim 55, further comprising forming a continuously connected plurality of

boundary acoustic wave devices, and dividing the continuously connected boundary

acoustic wave devices into individual boundary acoustic wave devices before the step

of forming the sound absorbing layer.